

Z-500 FILING REQUIREMENTS FOR CHILDREN AND TAX DEPENDENTS

| Tax Filing Year | Unearned Income only | Earned Income only | Gross Income (Unearned/Earned) |
|------------------------|-----------------------------|---------------------------|---|
| 2015 | over \$1,050 | over \$6,300 | over the larger of \$1,050, or earned income (up to \$5,950) plus \$350 |
| 2014 | over \$1,000 | over \$6,100 | over the larger of \$1,000, or earned income (up to \$5,750) plus \$350 |

See [IRS Publication 929 Tax Rules for Children and Dependents](#) for more information.